

Amendments to the Specification:

Please amend paragraph [0040] as shown below:

Figure 3g is a cross-sectional view along the line, *[[e.g.]]* 3g, of Figure 3f.

Please amend paragraph [0045] as shown below:

Figure 5a is a top view of a reversible seat in the forward seating position;
[[and]]

Please add the paragraph as shown below after paragraph [0046]:

Figure 5c is a top view of the reversible seat in Figure 5a illustrating pivotal movement of the seat belt bezel;

Please amend paragraph [0051] as shown below:

Figure 7 is a perspective view of the stop mechanism internal to an armrest according to a certain embodiment of the present invention; *[[and]]*

Please amend paragraph [0070] as shown below:

Figure 15b is a seat plate of one of the seats of the present invention illustrated in the sideward seating position*[[.]]*;

Please amend paragraph [0071] as shown below:

Figure 15c is a side view of one of the seats of the present invention illustrated in the forward seating position; and

Please amend paragraph [0098] as shown below:

Another embodiment of a retractor is shown in Figure 5a where slot 82 is located at its top such that shoulder strap 76 extends and retracts from or near the top of backrest 38. Lap strap 74 is pivotally attached to the side of backrest 38 by lap strap fastener 78. Lap strap 74 and shoulder strap 76 engage seat buckle 84 for securing the lap strap 74 and shoulder strap 76 to a seat latch 87. Preferably, latch 87 is pivotally attached at seat latch fastener 85 to a side of backrest 38 opposite lap strap fastener 78. However, it is fully contemplated that latch 87 can be attached directly to backrest 38, or a similar part movable with backrest 38. When backrest 38 is moved from the forward seating position to the rearward seating position, restraint system 72 is modified from securing an occupant to front face 48 to instead securing an occupant to back face 50. Lap strap 74 and shoulder strap 76 can be reversed so that they extend over backrest 38 proximate back face 50, as is best shown in Figure 5b. Further, seat latch 87 pivots a sufficient amount to be accessible by an occupant in reversible seat 34 facing rearward for securement to back face 50. Alternatively, the seatbelt retractor may be placed in the lower portion of the backrest 38 such that the lap strap 74 is directed into the retractor. The shoulder strap 76 is then rigidly attached to the backrest 38, preferably at or near the top portion thereof. The slot 82, however, may be pivotally attached via bezel 80 to the backrest 38 such that the bezel may pivot about the backrest to allow the shoulder strap 76 to be positioned on the front face 48 of the backrest when in the forward seating position and on the rear face 50 when the seat is in the rearward facing position as shown in Figure 5c.

Amendments to the Drawings:

The attached sheet of drawings includes changes to the second Fig. 10a. Please change the second Figure 10a to Figure 10b. This sheet, which includes Figs. 9a-10a, replaces the original sheet including Figs. 9a-10a.

Attachment: Annotated Sheet Showing Changes